

AMENDED IN ASSEMBLY MARCH 4, 2003

CALIFORNIA LEGISLATURE—2003–04 REGULAR SESSION

ASSEMBLY BILL

No. 127

Introduced by Assembly Member La Malfa

January 15, 2003

An act to add Section 96.24 to the Revenue and Taxation Code, relating to local government finance.

LEGISLATIVE COUNSEL'S DIGEST

AB 127, as amended, La Malfa. Property tax revenue allocations: County of Colusa.

Existing property tax law requires the county auditor, in each fiscal year, to allocate property tax revenue to local jurisdictions in accordance with specified formulas and procedures, and generally requires that each jurisdiction be allocated an amount equal to the total of the amount of revenue allocated to that jurisdiction in the prior fiscal year, subject to certain modifications, and that jurisdiction's portion of the annual tax increment, as defined. Existing law provides for the computation, on the basis of these allocations, of apportionment factors that are applied to actual property tax revenues in each county in order to determine actual amounts of property tax revenue received by each recipient jurisdiction.

This bill would deem to be correct those property tax revenue apportionment factors applied to property tax revenues in the County of Colusa in each fiscal year from the 1993–94 fiscal year to the 1998–99 fiscal year, inclusive, and would require that property tax revenue apportionments be made in that county on the basis of prior

apportionment factors that have been corrected, as provided, as would be required in the absence of this bill.

This bill would make legislative findings and declarations as to the necessity for a special statute.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 96.24 is added to the Revenue and
2 Taxation Code, to read:

3 96.24. Notwithstanding any other provision of law, the
4 property tax apportionment factors applied to property tax
5 revenues in the County of Colusa for each fiscal year from the
6 1993–94 fiscal year to the 1998–99 fiscal year, inclusive, are
7 deemed to be correct. However, for the 1999–2000 fiscal year and
8 each fiscal year thereafter, property tax apportionment factors
9 applied in allocating property tax revenues in the County of
10 ~~Riverside~~ Colusa shall be determined on the basis of property tax
11 apportionment factors for prior fiscal years that have been fully
12 corrected and adjusted, pursuant to the review and
13 recommendation of the Controller, as would be required in the
14 absence of the preceding sentence.

15 SEC. 2. The Legislature finds and declares that a special law
16 is necessary and that a general law cannot be made applicable
17 within the meaning of Section 16 of Article IV of the California
18 Constitution because of the unique difficulties faced by the County
19 of Colusa in attempting in good faith to properly allocate property
20 tax revenues pursuant to ambiguous legal requirements, and the
21 uniquely severe fiscal and public service consequences that would
22 be faced by the County of Colusa in the absence of the relief
23 provided by this act.

